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OFFICE OF THE STATE AUDITOR OF MISSOURI

1993 ANNUAL REPORT



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MARGARET KELLY, C.P.A.
STATE AUDITOR





STATE AUDITOR OF MISSOURI

JEFFERSON CITY, MISSOURI 65102

MARGARET KELLY, CPA
STATE AUDITOR

(314) 751-4824

The People of Missouri
Governor Mel Carnahan
The Missouri General Assembly

Citizens of Missouri:

Pursuant to the provisions of the Constitution of the State of Missouri, Article IV, Section 13, I am pleased to present to you the 1993 Annual Report for the Office of State Auditor.

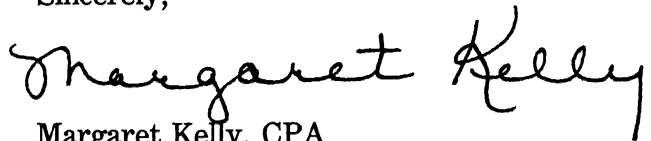
Contained within this report are some of the highlights of the approximately 1,000 findings contained in the 120 reports issued by my office during calendar year 1993.

Findings included in this report note areas where taxpayers' money was questionably spent, such as expenditures made without proper bidding procedures or documentation. These examples total more than \$57 million. Other examples note instances where \$16.5 million in public moneys was wasted or were clearly improperly spent, including cases where delinquent accounts were not collected or public moneys were spent on gifts or employee bonuses. In addition, audits issued last year by my office identified more than \$3.3 million in taxpayer moneys and government assets that were missing or misappropriated, including more than \$255,400 stolen through criminal acts of fraud.

The holding of a public trust and the handling of public moneys demands no less than full accountability by governmental officials. My commitment, and that of my office, is to help assure Missourians that their tax moneys are used legally and efficiently.

On behalf of my staff and myself, I express appreciation to the state and local officials who have worked with the state auditor's office in taking a business management approach to government operations in Missouri.

Sincerely,


Margaret Kelly, CPA
State Auditor

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State Auditor's Message

Waste and Fraud in Government

While government revenues and spending have continued to grow, the concern over waste, abuse and fraud has not dissipated. Over the last five years, my office has issued 694 reports questioning governmental expenditures totaling \$149,359,000 at the state and local level. Of that total, more than \$1.06 million was misappropriated through fraud by public officials. These moneys were identified in 55 separate reports. In nearly all cases, the public officials involved in these misappropriations were required to pay restitution and/or serve jail time for their offenses.

Taxpayers rightly demand accountability from their public officials. After all, they are the people footing the bill for government services. At all times, public officials need to remember that their ultimate employers are the taxpayers. When the discussion of additional taxes and additional government spending arises, it is important for government officials to make their decisions in the best interest of taxpayers. Protecting the taxpayer should be the guiding principle for government officials at all levels of government in Missouri.

Protecting the taxpayer should be the guiding principle for government officials.

Citizen and State Employee Involvement

One way the State Auditor's Office has attempted to give taxpayers additional input regarding government spending is through a new government waste "hotline" for people to call to report abuse of tax dollars. I developed this new outreach program with the idea that people have a right to do something about government misuse and waste. Through this new effort, people now know exactly where to call to report information.

Some of our best tips regarding government waste have come from government workers. They know where many of the problems are, and want to do something about it. This new hotline gives them a simple method of reporting their concerns.

In many instances where the state auditor's office finds fraud or inappropriate use of moneys, the origin of the investigation can be traced to a tip from a conscientious government worker.

Between early July, when the hotline was started, and the end of 1993, the State Auditor's Office received 372 calls from individuals wanting to provide information to our office. This is proof that citizens and government workers are interested in having an opportunity to provide our office with information that will allow us to find waste, abuse and fraud. If you wish to call our hotline, the number is 1-800-347-8597.

Executive Summary

The Office of Missouri State Auditor was created in 1820 when the state of Missouri was organized. The office derives its powers from Article IV, Section 13 of the Missouri Constitution and its legal duties are detailed in Chapter 29 of the Revised Statutes of the State of Missouri (RSMo). The Missouri State Auditor's Office is recognized as a CPA firm by the State Board of Accountancy.

Margaret Kelly, CPA, was inaugurated as Missouri's 33rd state auditor on July 16, 1984. She was elected to a four-year term in 1986 and re-elected in 1990. She is the first woman to hold statewide elective office in Missouri.

The state auditor is responsible for conducting audits of all state agencies, boards and commissions, the state court system and the 94 Missouri counties that do not have a county auditor. Audit reports issued by the state auditor are intended to provide state and county officials with findings and recommendations to improve the effectiveness and efficiency of governmental operations.

The intent of an audit is to improve the effectiveness and efficiency of governmental operations.

During 1993, the state auditor's office issued 120 audit reports. These reports contained more than 1,000 separate findings and recommendations.

Audits of state agencies included findings noting instances where state funds were expended without proper bidding, proper authorization or compliance with applicable regulations. This report includes examples of those instances. Other examples identify areas in which the state could take steps to save money.

Last year 12 audits included findings of fraud. Criminal charges and convictions resulted from the work of the state auditor's office. It is the policy of the state auditor to work with law enforcement authorities whenever information of potential criminal wrongdoing is uncovered during audit work.

In 1993, 20 audits were issued as a result of citizens petitioning the state auditor. Cities, water supply districts and road districts were among the political subdivisions receiving petition audits.

In addition to conducting audits, the state auditor also is responsible for reviewing the property tax rates levied by political subdivisions each year. The review is mandated to determine if local tax rates comply with statutory and constitutional provisions that regulate taxation in Missouri. In 1993, the state auditor's office reviewed 4,779 property tax rates levied by 2,636 political subdivisions.

Audit Reports Delivered

Jan. 1, 1993 - Dec. 31, 1993

All audit reports produced by the state auditor's office are public documents after they have been signed by the state auditor. Reports are made available to state, regional and local media. Reports are also delivered to the Missouri State Library and are available through the state library system.

Citizens may request copies of audit reports by writing P.O. Box 869, Jefferson City, MO 65102. The telephone number is (314) 751-4213.

Information from citizens, legislators and government employees aids the state auditor in conducting audits. Citizens are urged to contact the state auditor toll free at 1-800-347-8597 or at the above address if they have information they feel would be useful to auditors. All sources of information will be kept confidential.

The following audit reports were delivered by the state auditor's office during calendar year 1993:

*Information from
citizens aids the state
auditor in conducting
audits.*

1-800-347-8597

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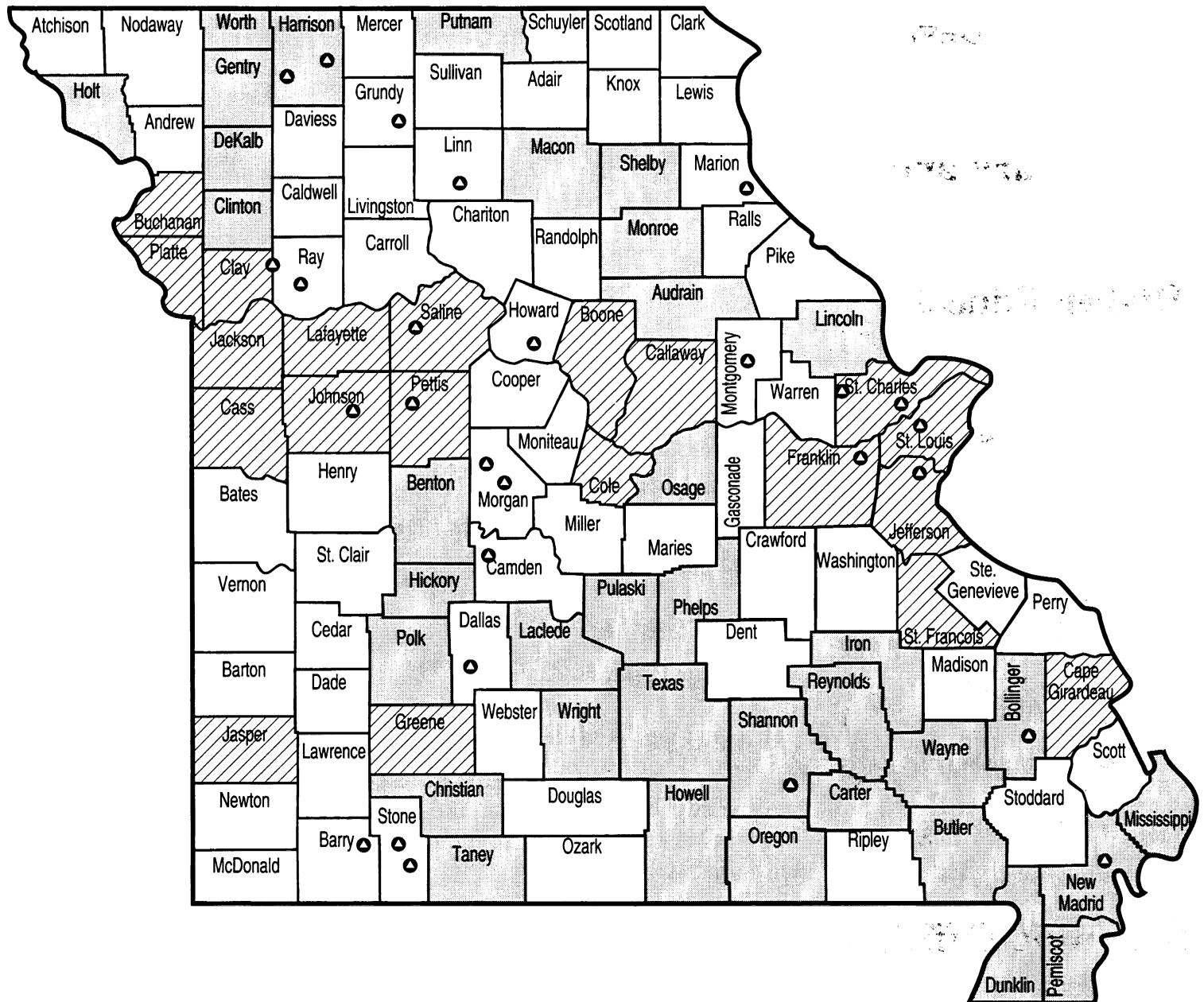
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*Denotes reports disclosing fraud. See section on fraud, page 10.

Audits across Missouri



-  County audits conducted in 1993
 Counties having an elected county auditor
 Petition audits and special reviews conducted in 1993

State Agency Audits

The state auditor is responsible for auditing all state agencies, boards and commissions, as well as the state supreme court and all divisions of the circuit court system. Annually, the state auditor issues an opinion on the financial statements of the State of Missouri as well as a statewide single audit of all federal financial assistance received by state agencies. In addition, she issues reports on various state government operations. In 1993, the state auditor issued 28 of these reports.

The state auditor believes state agencies must continue to work on improving efficiency and policies and procedures in handling the millions of tax dollars the people of Missouri pay to support their government. Following are some examples of the findings included in audit reports on state government.

State agencies must continue to work on improving efficiency and policies and procedures.

St. Louis Desegregation Program

A review of federal court goals and student performance data clearly indicates the time has come to end the current desegregation process in the St. Louis public schools. This special review showed that the State of Missouri, after spending approximately \$1 billion for the St. Louis desegregation program, has done all it can to meet the goals for the court's desegregation plan. Based on an evaluation of student performance data, this review concluded it was not reasonable for the court to continue to require the state to spend hundreds of millions of dollars to support the program.

Missouri Office of Prosecution Services

An audit of the Missouri Office of Prosecution Services found that the executive director of that office submitted altered and falsified claims for reimbursement of expenses; spent thousands of public dollars on questionable expenses including numerous meals for legislators and others, and failed to properly report some of those meal expenses to the Missouri Ethics Commission; misused state resources; and lobbied the general assembly on behalf of a private organization while apparently being paid by the state.

Dept. of Economic Development, Special Review

A special review of administrative services, economic development programs and some other special programs administered by the Department of Economic Development resulted in the state auditor questioning thousands of dollars in expenditures by four business innovation centers that are primarily funded by the department. The auditor expressed concern about potential conflicts of interest, a lack of

bids for certain expenditures and payments made to one innovation center director.

Missouri Department of Mental Health, Adapt Program

An extensive special review of a contractual arrangement between the Department of Mental Health and the Adapt Institute of Missouri found that lax contract enforcement procedures resulted in hundreds of thousands of dollars in excessive payments being made to this department contractor. The excessive payments were used in part for large salary increases to top officials working for the contractor.

Statewide Single Audit

This audit of the \$3.36 billion in federal aid that Missouri state government spent last year found a number of areas where the state needs to improve its management and control over federal dollars. Problems included: the Department of Elementary and Secondary Education does not do an adequate job monitoring the \$319 million in federal aid it receives; the Department of Social Services, Division of Child Support Enforcement's computer system for tracking child support case records and payments by parents is fraught with errors and is considered unreliable by department personnel; and the Division of Aging did not always document why some nursing homes were certified even though significant deficiencies were noted during the annual certification inspections.

Central Missouri State University

A special review of Central Missouri State University disclosed numerous questionable management decisions, inadequate accounting procedures and extravagant expenditures. The university could not locate, and reported as lost or stolen, \$2,949,966 worth of equipment and other items, including 58 cars and trucks. University funds were used to pay for airline ticket upgrades from coach to first class for the university president, to purchase airline tickets for the university president's son and to pay for meals for the university president's extended family.

Office of Attorney General

Numerous findings of mismanagement, mishandling of funds and serious shortcomings in oversight and control procedures were uncovered. The attorney general's office authorized payments of almost \$18 million to contract attorneys for defending workers' compensation cases and other state government entities without proper review and oversight. Expenses were charged to the wrong accounts or fiscal years and gubernatorial campaign materials were printed using the office's facilities.

Fraud Audits

The 120 audits released in 1993 contained thousands of findings and management recommendations, some of them related to fraud. In all, 13 audit reports included findings of illegal activity involving taxpayer moneys totaling more than \$255,400.

In many instances, the state auditor's findings indicate that the fraud could have been prevented if proper internal controls had been in place. Accordingly, recommendations were made to tighten controls and procedures and, in many cases, obtain restitution of moneys misappropriated.

The state auditor's policy is to notify and cooperate with law enforcement authorities whenever auditors detect possible criminal activity. In some cases, audit findings have resulted in arrests and criminal charges being filed. The state auditor's office appreciates the cooperation and assistance it receives from state and local law enforcement agencies in fraud investigations.

Since 1989, the state auditor's office has reported more than \$1.06 million in misappropriations.

The detection of fraud is an area emphasized in the regular training undergone by the state auditor's staff. Auditors are trained by law enforcement experts and senior audit staff experienced in detecting fraudulent activity. In the last five years, the state auditor's office has reported more than \$1.06 million in taxpayer moneys misappropriated by government officials and employees.

Following is information regarding some of the findings of fraud included in audits issued in 1993 by the state auditor.

City of Crane Municipal Court

Fines and court costs moneys totaling \$5,660 were misappropriated. Cash was received and recorded but not deposited. Meanwhile, checks, interest moneys and transfers from the bond account were not recorded but were deposited to replace the missing collections. The shortage went undetected due to numerous control weaknesses, including a lack of segregation of duties and little or no independent control. The state auditor recommended the municipal court work with law enforcement to obtain restitution and take corrective measures to increase accountability over court moneys.

City of Buffalo

Both misappropriated utility receipts and salary overpayments resulted in \$65,716 missing from the city of Buffalo. Amounts collected

and recorded as payments exceeded the related deposits by more than \$29,000. In addition, the city clerk, administrative assistant, utility clerk and city administrator received a total of \$36,450 in excess salary payments. The four were ordered to pay restitution and/or incarcerated. The state auditor said the misappropriations went undetected due to numerous internal control weaknesses, little or no independent review and a lack of adequate record keeping.

Hayti Heights Municipal Court

More than \$38,000 in court and city receipts were not deposited into city bank accounts. The state auditor noted instances where a receipt was written for fines and court costs but a corresponding deposit to one of the city's bank accounts could not be located. Mrs. Kelly noted numerous internal control weaknesses, little or no independent review and a lack of adequate record keeping. Also, the duties of receiving, recording and depositing court receipts are not adequately segregated.

Montgomery County Sheriff's Office

Weaknesses in the internal control and record keeping systems allowed at least \$15,256 to be misappropriated between Jan. 1, 1990 and Aug. 31, 1993. Receipts were recorded, but not deposited into the official bank account. The bookkeeper who maintained the accounting records and prepared deposits was fired and charged with felony stealing. Again, the state auditor noted several weaknesses in controls and procedures that allowed the situation to occur.

Petition Audits

The right of citizens to petition their government for a "redress of grievances" is one of the fundamental rights cited in the Missouri Constitution. The Revised Statutes of the State of Missouri also establish the right of citizens to petition the state auditor for an audit of any political subdivision of the state. The state auditor must audit the political subdivision if enough qualified voters of the political subdivision request the audit.

In 1993, the state auditor's office issued 20 audit reports as the result of petitions signed and submitted by citizens. The reports included audits on cities, water supply districts, road districts, a fire protection district, a levee district and a township.

Petition audits are conducted in addition to the regular audits performed by the state auditor. When each audit is completed, the state auditor holds a public meeting to deliver and discuss the report with all interested parties. The management advisory recommendations are explained and questions from the public are answered. Following are some examples of the findings included in the petition audits issued in 1993.

The state auditor must audit a political subdivision if enough qualified voters request the audit.

City of Wentzville

The city of Wentzville violated a constitutional provision restricting the use of public funds by spending at least \$8,597 for Christmas parties for city employees, officials, board and commission members and their spouses or dates; and at least \$8,421 to provide soda, coffee and snacks for employees. In addition, the city donated \$6,887 to various organizations, which is also not allowed by the Missouri Constitution. The city constructed sidewalks costing more than \$230,000 in an area of the city that is not developed and is bordered by farmland. The city did not bid for concrete work costing \$175,000 and may have been overbilled in several instances. The audit also cited instances where aldermen voted on matters in which they may not have been independent or where they may have had a personal interest.

City of Marble Hill

The city of Marble Hill was bequeathed money that the benefactor specified be used to build a community swimming pool and make improvements to the city park. The city used part of the money to construct a pool that is much smaller than an engineer's estimate of what the community needed, used some of the money to tear down a main-

tenance shed, and stated its intention to use a large portion of the gift to build a municipal complex consisting of a city hall, police station and a meeting hall on the park grounds where the shed was removed. The state auditor recommended the city use the trust moneys only for the purposes intended under the terms of the gift. In addition, the city has incurred operating losses for water and sewer services totaling more than \$149,000 during the last three fiscal years. The state auditor recommended the board of aldermen review the operations of these funds and ensure user fees covered operating expenses.

Franklin County Public Water Supply District #3

The district board of directors entered into a management services contract with a former employee without requesting proposals for the service, provided moneys and services to two water and sewer authorities without written contracts, and paid an employee for 21 weeks of leave without supporting documentation. Several expenditures, including soda, coffee and flowers and more than \$600 for a Christmas party did not appear to be appropriate uses of public funds.

Jefferson County Public Water Supply District #2

Hundreds of thousands of dollars in expenditures were questioned by the state auditor. The district did not have a bid policy to ensure that it got the lowest and best price for district work. The former board president was paid more than \$14,000 for mileage, phone reimbursements and time spent on water district business, including \$500 a day in 1990 and \$50 an hour in 1991 for time spent on district business. Other board members were paid excessively for mileage. State law specifies that board members serve without pay. Also, the district spent \$11,478 for gifts, snacks, hams, turkeys, parties and Christmas bonuses for employees. These expenditures are not prudent uses of public funds and the state constitution prohibits bonuses for public employees.

City of Jennings

The city's housing program apparently does not make a strong effort to publicize its existence and advertise houses for sale. As a result, many of the people taking advantage of the program have been city employees or relatives of city employees and officials. The program lacks adequate documentation and is losing money. In addition, the mayor is performing the duties of the director of community development and has been paid for those duties. This represents a conflict of interest.

County Audits

The Missouri State Auditor's Office is required by state law to perform audits on all 94 counties in Missouri that do not have a county auditor. An audit report containing financial statements, supplementary schedules and footnotes pertinent to the county's operations, an opinion as to the fairness of the presentation of the financial information and a management advisory report recommending improvements in internal controls, statutory compliance and management practices is issued for each county audit.

From the most recent audit of each county, the following is a list of the more frequent problems noted. Some of the areas listed are not applicable to all counties and various parts of the finding may not have been present in all examples noted.

Assessment Fund

In 77 counties, prior audit funding requirements were not resolved and various counties funded current assessment fund operations more or less than statutorily required.

Associate Division Courts' Accounting Controls

In 48 counties, the associate division court did not make bank deposits on a timely basis, did not prepare bank reconciliations, or was not reconciling cash balances to a listing of liabilities to prove the accuracy of records.

Bidding Procedures

Twenty-eight counties did not bid some purchases in accordance with Missouri law or did not document their actions in obtaining bids.

Budgetary Practices and Financial Position

Sixty-three counties had errors in the prior year's financial data presented in the budget documents. Nine counties distorted their anticipated financial position by not showing all available resources at the beginning of the year, or by underestimating revenues or overestimating expenditures.

Circuit Clerks' Accounting Controls

In 29 counties, the circuit clerk did not make bank deposits on a timely basis, did not prepare bank reconciliations, or was not reconciling cash balances to a listing of liabilities to prove the accuracy of the records.

Computer System Controls

Twenty-four county audits indicate that computer software and back-up disks were not stored at an off-site location and the counties lacked formal contingency plans. Several instances were also noted in which computer access controls were in need of improvement.

County and Ex Officio Collectors' Procedures

In 53 counties, the collector did not provide all required information on the annual settlements, did not reconcile bank records to monthly statements of collections, or did not keep accurate daily receipt ledgers.

County Expenditures

Sixty-one audits revealed that documentation for payments was not always present, or receipt of goods was not always noted on invoices. Some counties also made donations in violation of state law. Written contracts were not prepared for 21 counties that provided and/or received goods or services.

County Property Records

Sixty-four counties did not keep a complete inventory of county real and personal property, and others did not update existing records on a current basis.

Depository Agreements and Collateral Securities

Thirty-three counties had not entered into formal depository agreements with their depository banks. The depository agreements that were in effect were not always specific in the services to be provided or the cost of those services. Counties did not require depository banks to pledge the proper amount of collateral security required by Missouri law.

Health Center Controls and Procedures

Forty-one audits noted problems with health centers. Some allowed actual expenditures to exceed budgeted amounts; while others did not present total resources available on the budget, thus reflecting an inaccurate picture of the health center's anticipated financial position. Personnel and payroll procedures were in need of improvement. General fixed asset records were sometimes inaccurate or incomplete and not maintained on a current basis. Receipt slips were not issued for some monies received, some invoices were not canceled after being paid, and receipt of goods was not indicated on some invoices.

Personnel Records

Fifty-eight counties did not have written personnel policies. Many did not monitor annual and sick leave earned and taken. Various counties did not maintain adequate records or personnel files to support overtime in compliance with the Fair Labor Standards Act. Written authorization for changes made in payroll records was not always maintained in eight counties.

Prosecuting Attorneys' Accounting Controls

In 39 counties, the prosecuting attorney did not maintain cash control ledgers, did not make bank deposits on a timely basis, or did not prepare monthly bank reconciliations. Receipt slips were not always issued for all monies received. Additionally, various Prosecuting Attorneys did not reconcile cash balances to a listing of liabilities to prove the accuracy of records.

Public Administrators' Settlements

In 33 counties, settlements were not always filed as required by Missouri law and some did not include all necessary information. Supporting documentation of settlement transactions was not available in some cases.

Recorder of Deeds' Controls and Procedures

Twenty-three county reports showed that cash receipts were not always deposited daily nor reconciled to the fee book and, in some counties, documents were recorded for businesses prior to receipt of payment, and accounts receivable were not adequately documented.

Sales Tax

Twenty-two counties had not rolled back their property tax levies sufficiently in relation to their sales tax collections.

Senate Bill 40 Boards

Forty-one county Senate Bill 40 Boards did not maintain adequate written contracts with the not-for-profit corporations from which services were obtained.

Sheriffs' Accounting Controls, Mileage Procedures, and Board of Prisoners

In 80 counties, the sheriff did not make bank deposits on a timely basis, did not prepare bank reconciliations, or was not reconciling cash balances to a listing of liabilities to prove the accuracy of records. Twelve instances were noted in which documentation of mileage claims was not always present and mileage procedures were not always in accordance with Missouri law. It was noted in 15 counties that expenditures made for boarding prisoners were not always adequately documented. In addition, calendar sales monies and seized property were not always handled properly.

Statutory Salaries and Bond Coverage

In 65 counties, county officials' salaries were not computed or paid in accordance with state law, and county officials did not obtain bond coverage or did not have adequate bond coverage as required by state statutes. In 53 instances, the county collector or ex-officio county collector compensation and commission withholdings were not properly computed.

Questioned Costs

In 22 county audits, expenditures made with federal financial assistance monies were questioned as to compliance with federal guidelines.

Tax Book Controls and Procedures

Twenty-six county audits indicated that tax book controls were in need of improvement. The county clerk did not prepare the current or back tax books for real estate and personal property taxes nor verify the tax book totals.

Review Of Property Tax Rates

Property taxes collected each year from Missourians provide a major source of funding for local governments. These taxes help finance the operation of counties, cities, school districts, road districts, fire districts, ambulance districts, libraries and other important services.

The state auditor is required to review property tax rates of all taxing authorities in the state. In 1993, the state auditor's office reviewed 4,779 property tax rates levied by 2,636 political subdivisions. The rates were reviewed for compliance with state statutes and with Article X, Section 22 of the Missouri Constitution, otherwise known as the Hancock Amendment. Since the laws are subject to change by the legislature and to interpretation from the court system, the procedures for reviewing tax rates must be continually monitored. The opinion of the state auditor's office on tax rate compliance is an advisory opinion only. However, taxpayers who believe a local taxing authority has not complied with the laws regarding establishment of tax rates have recourse under state statutes.

*More than 99 percent
of all tax rates
reviewed were in
compliance with the
state constitution.*

According to the law, a taxpayer may make a formal complaint with the county prosecuting attorney. If the prosecutor fails to bring an action within 10 days of the filing of the complaint, the taxpayer may bring a civil action on his or her own behalf and as a representative of all taxpayers in the taxing jurisdiction.

Of the 4,779 property tax rates reviewed in 1993, 30 were in excess of the legally permissible tax levy as provided by the Hancock Amendment and state law. Those rates, levied by 28 political subdivisions, were above the Hancock limit and not in compliance with state law in amounts ranging from one cent to 46 cents per \$100 in assessed valuation. (The Kansas City School District is under court order to levy \$4.96 per \$100 in assessed valuation.)

They produced excess tax revenues ranging from \$143 in Hopkins in Nodaway County to more than \$525,000 dollars in Jackson County.

The state auditor did note that overall compliance with the Hancock Amendment was good among local governments. Of all rates reviewed, more than 99 percent were found to be in compliance with the Missouri Constitution.

The tables and charts on the following pages contain information regarding the tax rates reviewed by the state auditor's office in 1993.

Number of Tax Rates

<u>Type of Taxing Authority</u>	<u>Number of Taxing Authorities</u>	<u>Number of Tax Rates</u>	<u>With Increases In Assessed Valuation</u>	<u>With Decreases In Assessed Valuation</u>	<u>Other (1)</u>
Ambulance Districts	102	104	95	9	0
Hospitals and Health Centers	13	13	12	0	1
Nursing Home Districts	28	31	26	1	4
Public Water Supply Districts	2	2	1	0	1
Soil and Water Conservation Subdistricts	23	23	15	4	4
Drainage and Levee Districts	2	2	1	1	0
Special Road Districts	252	333	242	63	28
Municipalities	850	1554	956	378	220
Tax Supported Public Libraries	84	86	74	10	2
Townships	324	847	616	131	100
Fire Protection Districts	227	339	217	79	43
Sewer Districts	33	34	23	10	1
Streetlight Maintenance Districts	3	3	1	2	0
Miscellaneous	29	33	20	13	0
Special Road District Subdistricts	1	2	1	0	1
Junior Colleges	12	16	11	1	4
School Districts	536	883	467	84	332
Counties	115	474	415	37	22
TOTALS	2636	4779	3193	823	763

(1) This column includes those levies for which only the current year's assessed valuation was used in the computation of the 1993 tax rate (debt service levies, newly-voted levies, and levies voted to replace expired levies). Also included are levies that were not certified in 1993 and/or 1992 due to insufficient substantiating data and those that experienced no change in the assessed valuation from 1992 to 1993.

Summary of Tax Rate Revisions

<u>Type of Taxing Authority</u>	<u>Number of Taxing Authorities</u>	<u>Number of Tax Rates</u>	<u>Rates Same as Prior Year</u>	<u>Rates Revised Upward</u>	<u>Rates Revised Downward</u>	<u>Revised Due to An Election</u>	<u>Other (1)</u>	<u>Debt Service Levies</u>	<u>No Rate Certified</u>
Ambulance Districts	102	104	82	14	2	6	0	0	0
Hospitals and Health Centers	13	13	10	2	0	0	1	0	0
Nursing Home Districts	28	31	19	8	0	0	0	4	0
Public Water Supply Districts	2	2	1	0	0	0	0	1	0
Soil and Water Conservation Subdistricts	23	23	17	2	1	0	3	0	0
Drainage and Levee Districts	2	2	2	0	0	0	0	0	0
Special Road Districts	252	333	221	75	8	1	26	2	0
Municipalities	850	1554	638	619	68	8	28	192	1
Tax Supported Public Libraries	84	86	66	16	1	0	2	1	0
Townships	324	847	552	174	17	4	87	13	0
Fire Protection Districts	227	339	197	81	13	5	17	24	2
Sewer Districts	33	34	17	15	1	0	0	1	0
Streetlight Maintenance Districts	3	3	2	1	0	0	0	0	0
Miscellaneous	29	33	13	16	2	0	2	0	0
Special Road District Subdistricts	1	2	1	0	0	0	0	1	0
Junior Colleges	12	16	7	4	0	1	0	4	0
School Districts	536	883	125	297	57	72	5	327	0
Counties	115	474	324	109	15	2	10	14	0
TOTALS	2636	4779	2294	1433	185	99	181	584	3

(1) This column includes all newly-voted levies and levies voted to replace expired levies (174 levies total). Also included are seven levies to which adjustments were made based on information received from the various taxing authorities.

**Missouri State Auditor's Office
Listing of Local Governments Levying
in Excess of Tax Rate Approved**

*****1993*****

<u>County</u>	<u>Name</u>	<u>Purpose</u>	<u>Assessed Value</u>	<u>Approved</u>	<u>Levied</u>
Andrew	North Andrew Co. R-VI School Dist.	Operating Funds - Schools	9,385,470	3.5200	3.5500
Barry	Southwest Barry Co. R-V School Dist.	Operating Funds - Schools	13,094,621	1.9300	2.0000 (1)
Boone	Boone Co. R-IV School District	Operating Funds - Schools	21,092,010	2.8800	3.0800 (2)
Butler	Twin Rivers R-X School District	Operating Funds - Schools	29,514,401	1.9600	2.0000 (1)
Camden	Mid County Fire Protection District	General Revenue	71,084,993	0.0000	0.3000 *
Carter	Van Buren R-I School District	Operating Funds - Schools	12,345,880	1.9000	2.0000 (1)
Cass	Pleasant Hill R-III School District	Debt Service	41,848,858	0.8600	0.9200
	Belton 124 School District	Operating Funds - Schools	121,465,836	3.0100	3.0500
Franklin	City of Washington	General Revenue	104,205,020	0.5000	0.6400
Gentry	Stanberry Fire Protection District	General Revenue	13,458,107	0.1000	0.1500
Iron	Bellevue R-III School District	Operating Funds - Schools	4,958,690	1.8900	2.0000 (1)
Jackson	City of Raytown	General Revenue	227,130,409	0.3000	0.3100
	Kansas City 33 School District	Operating Funds - Schools	2,071,229,628	2.0500	4.9600 (3)
	Jackson County	Parks & Recreation	5,253,301,555	0.1600	0.1700
Johnson	Knob Noster R-VIII School District	Operating Funds - Schools	23,615,426	1.5900	2.0200 (1)
Miller	Brumley Fire Protection District	General Revenue	13,845,891	0.0000	0.3000 *
	Tuscumbia Fire Protection District	General Revenue	6,322,871	0.0000	0.3000 *
Nodaway	Hoover Frankum Watershed Sub Dist	General Revenue	1,282,470	0.3200	0.4000
	City of Hopkins	General Revenue - Temp	1,432,864	0.2000	0.2100
Pulaski	Waynesville R-VI School District	Operation Funds - Schools	59,422,293	2.0200	2.0300 (1)
St. Louis	Eureka Fire Protection District	General Revenue	107,805,652	0.7000	0.7100
	Mid-County Fire Protection District	General Revenue	131,206,584	0.7300	0.7400
		Ambulance	131,206,584	0.1300	0.1500
		Pension	131,206,584	0.0900	0.1000
Schuyler	Schuyler County	General Revenue	27,753,235	0.3700	0.4000
Scott	Kelso C-7 School District	Operation Funds - Schools	11,049,940	1.5400	2.0000 (1)
Stone	Hurley Fire Protection District	General Revenue	5,012,666	0.0000	0.2900 *
Texas	Plato R-V School District	Operating Funds - Schools	10,079,750	1.7500	2.1100 (1)
Wayne	Greenville R-II School District	Operating Funds - Schools	17,259,142	1.7700	2.0000 (1)
	Clearwater R-I School District	Operating Funds - Schools	25,856,200	1.8000	2.0000 (1)

NOTE:

The approved column represents the rates determined to be legally permissible based on the information submitted. The adequacy of any sales tax reduction was not reviewed when compiling this report. An (*) is used to identify a political subdivision which has not received voter approval for a specific tax levy.

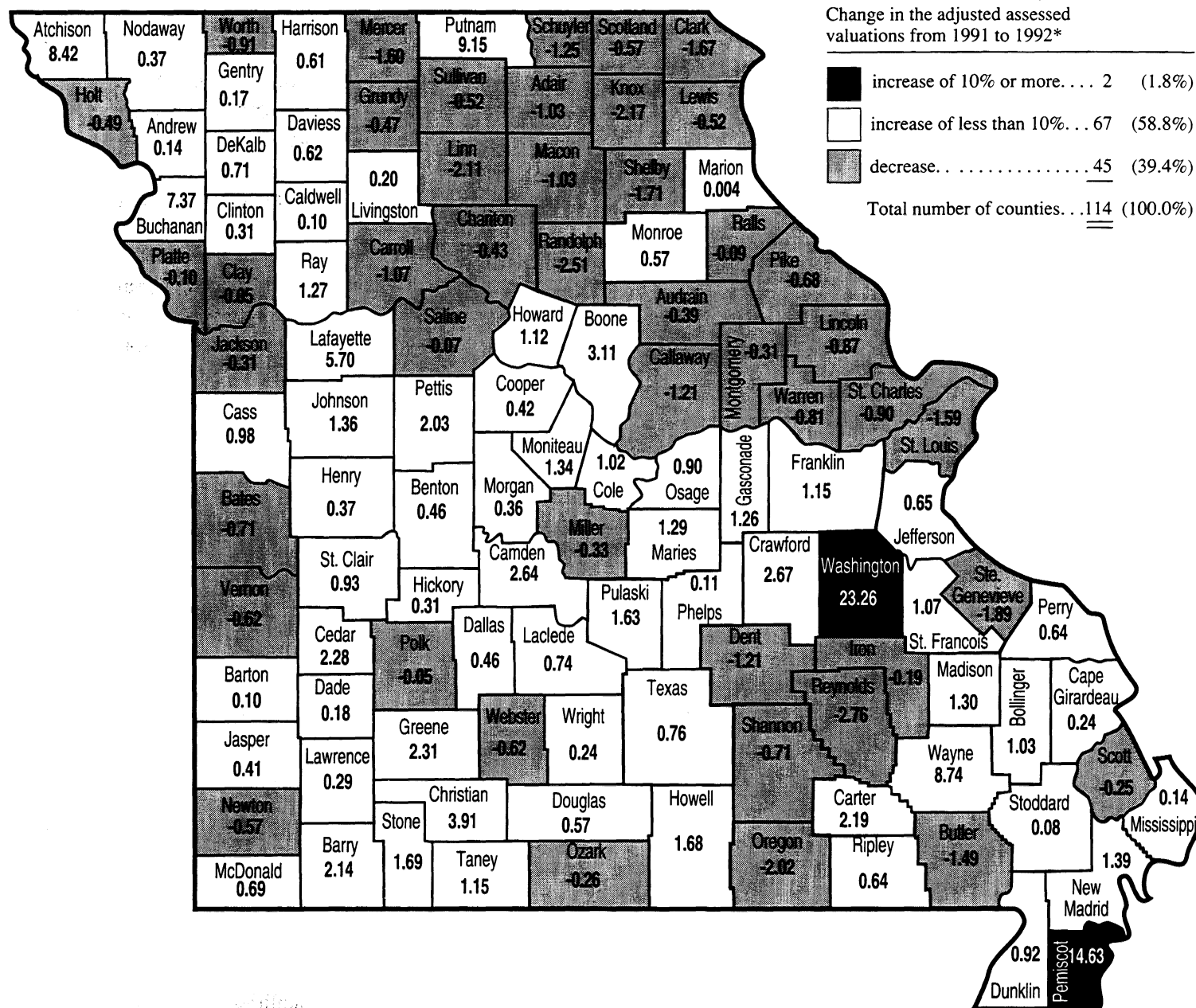
(1) These school districts levied a rate above the tax rate ceiling as calculated by this office. Some schools may assert Senate Bill 380, Laws 1993, as authority to raise taxes without voter approval.

(2) The tax rate ceiling determined by this office was revised when assessment data was found to be in error. This correction was made after the tax bills had been prepared.

(3) This school district is involved in a federal desegregation lawsuit and is under court order to levy the rate shown.

Exhibit C

Percentage Change in Adjusted Assessed Valuations from 1992 to 1993



* The adjusted assessed valuation is the valuation after all adjustments permitted by law. These adjustments make allowances for new construction and improvements, annexations, de-annexations and changes in property from locally assessed to state assessed.

Bonds

Registration

Under state law, the state auditor is responsible for reviewing and registering general obligation bonds issued by most political subdivisions in Missouri to ensure those bonds comply with both state law and the conditions of the contracts under which the bonds are issued.

General obligation bonds may be issued only after the political subdivision has obtained voter approval.

In 1993, the state auditor's office registered 130 bond issues with a total value of \$820,643,900, an 18 percent increase over 1992. Following is a listing of the political subdivisions that issued bonds, and the purpose and amount of the issue:

In 1993, 130 bond issues with a total value of more than \$820 million were registered.

<u>Issuing Subdivision</u>	<u>Purpose</u>	<u>Amount</u>
Northwest R-I School District, Jefferson County	Refunding	\$ 6,670,000
Independence Township, Nodaway County	Road Bonds	100,000
University City School District, St. Louis County	Refunding	12,560,000
Branson R-IV School District, Taney County	School Building	825,000
R-I School District, Laclede County	School Building	330,000
Camdenton R-III School District, Camden County	Refunding	5,090,000
Carl Junction R-I School District, Jasper County	Refunding	1,105,000
City of St. Peters, St. Charles County	Recreation Facilities	16,000,000
Mehlville R-IX School District, St. Louis County	School Building/Refunding	48,855,000
St. Charles County Community College, St. Charles County	Refunding	19,925,000
R-III School District, Osage County	Refunding	495,000
City of Fremont Hills, Christian County	Sewerage Improvement	200,000
City of Callao, Macon County	Sewerage System	160,000

Ritenour School District, St. Louis County	School Building	5,000,000
City of Camdenton, Camden County	Refunding	795,000
Columbia School District, Boone County	School Building	5,000,000
City of Ellisville, St. Louis County	Street Improvement	3,900,000
City of Parkville, Platte County	City Hall	850,000
City of Raymore, Cass County	Bridge Improvement	257,000
Blue Springs R-IV School District, Jackson County	School Building	9,000,000
Rockwood R-VI School District, St. Louis County	Refunding	66,110,000
Eldon R-I School District, Miller County	Refunding	990,000
Farmington R-VII School District, St. Francois County	School Building	345,000
Southern Platte Fire Protection District, Platte County	Refunding	285,000
City of Cape Girardeau, Cape Girardeau County	Refunding	3,690,000
Kirbyville R-VI School District, Taney County	School Building	390,000
R-VII School District, Jefferson County	Refunding	3,175,000
Lee's Summit R-VII School District, Jackson County	School Building	10,000,000
Lonedell R-XIV School District, Franklin County	School Building	665,000
Aurora R-VIII School District, Lawrence County	School Building	615,000
St. Clair R-XIII School District, Franklin County	School Building	3,150,000
Stockton R-I School District, Cedar County	School Building	515,000
Stockton R-I School District, Cedar County	Refunding	145,000
Belton No. 124 School District, Cass County	Refunding	8,675,000
Iberia R-V School District, Miller County	School Building	440,000
Camdenton R-III School District, Camden County	School Building	4,910,000
Madison C-3 School District, Monroe County	School Building	750,000
Prairie Home R-V School District, Cooper County	School Building	100,000

R-I School District, Cole County	School Building	860,000
R-I School District, Cole County	Refunding	160,000
Bismarck R-V School District, St. Francois County	School Building	750,000
Wright City R-II School District, Warren & Lincoln Counties	School Building	720,000
Cassville R-IV School District, Barry County	School Building	4,385,000
Carl Junction R-I School District, Jasper County	School Building	2,000,000
Carl Junction R-I School District, Jasper County	Refunding	440,000
R-I School District, Putnam County	Refunding	1,225,000
St. James R-I School District, Phelps County	School Building	1,950,000
West St. Francois County R-IV School District, St. Francois County	School Building	1,130,000
City of St. Charles School District, St. Charles County	School Building	8,740,000
City of Craig, Holt County	Street Improvement	125,000
Hollister R-V School District, Taney County	School Building	2,100,000
Wentzville R-IV School District, St. Charles County	School Building	7,500,000
Delta R-V School District, Cape Girardeau County	School Building	1,050,000
Normandy School District, St. Louis County	Refunding	2,050,000
Union R-XI School District, Franklin County	School Building/Refunding	9,805,000
Sunrise R-IX School District, Jefferson County	Refunding	190,000
Centralia R-VI School District, Boone County	School Building	3,000,000
Jackson R-II School District, Cape Girardeau County	School Building	4,700,000
Kirkwood R-VII School District, St. Louis County	School Building	15,315,000
Kennett No. 39 School District, Dunklin & Pemiscot Counties	Refunding	4,005,000
City of Webster Groves, St. Louis County	City Improvement	8,800,000
White Cloud Township, Nodaway County	Road Improvement	150,000
R-VIII School District, Greene County	School Building	2,220,000

Fort Zumwalt School District, St. Charles County	School Building	5,000,000
Nevada R-V School District, Vernon County	School Building	4,050,000
Sullivan C-2 School District, Franklin County	Refunding	3,505,000
Liberty No. 53 School District, Clay County	Refunding	4,670,000
Liberty No. 53 School District, Clay County	School Building	14,000,000
City of Kearney, Clay County	Refunding	640,000
Joplin R-VIII School District, Jasper County	Refunding/School Building	6,635,000
Parkway C-2 School District, St. Louis County	School Building	29,490,000
City of Clarksdale, DeKalb County	Waterworks/Sewerage	130,000
R-V School District, St. Charles County	School Building	500,000
Ozark R-VI School District, Christian County	School Building	325,000
City of Conway, Laclede County	Waterworks	315,000
City of Berkeley, St. Louis County	Street Improvement/ ADA Compliance	4,500,000
R-I School District, Crawford County	School Building	1,700,000
South Holt R-I School District, Holt County	School Building	950,000
R-IV School District, Scott & Mississippi Counties	School Building/Refunding	1,740,000
R-I School District, Maries County	Refunding	215,000
Francis Howell School District, St. Charles County	School Building	4,200,000
East Buchanan County C-1 School District, Buchanan County	Refunding	440,000
R-I School District, Macon County	Refunding	600,000
R-V School District, Pettis County	School Building	850,000
City of Rogersville, Webster County	Waterworks/Sewerage	200,000
Oak Grove R-VI School District, Jackson County	Refunding	2,100,000
State of Missouri Water Pollution Control General Obligation Bonds, Series A, 1993	Water Pollution	30,000,000

State of Missouri Water Pollution Control General Obligation Refunding Bonds, Series B, 1993	Refunding	109,415,000
State of Missouri, Third State Building General Obligation Refunding Bonds, Series A, 1993	Refunding	148,480,000
Central Jackson County FPD, Jackson County	Refunding	490,000
Louisiana R-II School District, Pike County	School Building	3,850,000
Butler R-V School District, Bates County	Refunding	610,000
City of Brentwood, St. Louis County	Park Improvement	1,000,000
Hamilton R-II School District, Caldwell County	Refunding	1,120,000
City of Mound City, Holt County	Street Improvement	215,000
City of Fair Play, Polk County	Waterworks/Sewerage	45,000
City of Lawson, Ray & Clay Counties	Street & Stormwater Drainage Improvements	50,000
Raytown C-2 School District, Jackson County	Refunding	33,944,893
C-1 School District, Lafayette County	Refunding	1,745,000
R-II School District, Gentry County	Refunding	570,000
Hughes Township, Nodaway County	Road Improvement	60,000
Lawson R-XIV School District, Ray County	Refunding	2,040,000
City of Harrisonville, Cass County	Fire Truck	130,000
City of Hurdland, Knox County	Sewerage System	38,000
Palmyra R-I School District, Marion County	Refunding	400,000
Green Township, Nodaway County	Road Improvement	160,000
Grandview C-4 School District, Jackson County	Refunding	1,955,000
Grant Township, Nodaway County	Road Improvement	135,000
Pattonville R-III School District, St. Louis County	Refunding	21,197,077
Pattonville R-III School District, St. Louis County	Refunding	2,186,341
City of Des Peres, St. Louis County	Refunding	1,775,000

Park Hill School District, Platte County	Refunding	7,845,294
City of Frohna, Perry County	Sidewalk Improvement	90,000
City of St. Charles, St. Charles County	Refunding	975,000
Bradleyville R-I School District, Taney County	Refunding	210,000
Henry County R-I (Windsor) School District, Henry County	Refunding	950,000
Concordia R-II School District, Lafayette County	Refunding	1,450,000
Grandview R-II School District, Jefferson County	Refunding	1,230,000
Grain Valley R-V School District, Jackson County	Refunding	1,865,000
City of Linn, Osage County	Refunding	795,697
Platte County	Public Golf Course	3,795,000
City of Blue Springs, Jackson County	Refunding	4,079,772
City of Green Ridge, Pettis County	Refunding	50,000
Columbia School District, Boone County	School Building	5,000,000
Brunswick R-II School District, Chariton County	Refunding	484,827
Chadwick R-I School District, Christian County	Refunding	320,000
Potosi R-III School District, Washington County	Refunding	1,300,000
Francis Howell School District, St. Charles County	Refunding	5,600,000
City of Clayton, St. Louis County	City Improvement	9,500,000
Fayette R-III School District, Howard & Boone Counties	School Building	<u>1,300,000</u>
		<u>\$820,643,899</u>

Potential Savings Through Refunding

During 1993, interest rates in the bond market were at their lowest levels in years. In an effort to identify political subdivisions that might achieve a cost savings by refunding current outstanding general obligation bond issues, the state auditor's staff reviewed all of the general obligation bond issues registered with the state auditor's office.

The state auditor sent a letter to political subdivisions that potentially might realize significant savings by refunding their outstanding bonds. The feasibility of refunding any bonds depends on certain factors such as the current interest rate, call provisions, total years remaining to pay the bonds, amount of principal outstanding and prior refundings. A bond refunding, like refinancing a home mortgage, can result in substantial savings if better terms are obtained and the costs are reasonable in relation to the savings.

The state auditor recommended that the following political subdivisions review their existing bonded indebtedness in light of the 1993 bond market.

*A bond refunding,
like refinancing a
home mortgage, can
result in substantial
savings.*

<u>County</u>	<u>Political Subdivision</u>
Adair	City of Kirksville Adair County R-I School District
Andrew	Andrew Co. Nursing Home District City of Savannah Avenue City R-IX School District
Audrain	Mexico 59 School District
Barry	Wheaton R-III School District Purdy R-II School District
Barton	Golden City R-III School District
Bates	Ballard R-II School District Hume R-VIII School District
Benton	City of Lincoln Warsaw R-IX School District
Bollinger	City of Marble Hill Meadow Heights R-II School District

Boone	City of Ashland City of Hallsville Harrisburg R-VIII School District Columbia 93 School District
Buchanan	Mid-Buchanan County R-V School District Buchanan County R-IV School District
Butler	Twin Rivers R-X School District
Caldwell	City of Polo Polo R-VII School District Braymer C-4 School District
Callaway	City of Auxvasse Callaway County R-II School District
Camden	Osage Beach Fire Protection District Camden County R-II School District
Cape Girardeau	Oak Ridge R-VI School District
Carroll	Hale R-I School District Norborne R-VIII School District
Cass	City of Drexel City of Lake Winnebago City of Raymore South Metropolitan Fire Protection District Strasburg C-3 School District Raymore-Peculiar R-II School District East Lynne 40 School District
Chariton	Brunswick R-II School District
Christian	City of Ozark City of Sparta Chadwick R-I School District Clever R-V School District Spokane R-VII School District
Clay	Village of Claycomo City of Kearney Smithville R-II School District Excelsior Springs 40 School District Clay County

Clinton	City of Lathrop Lathrop R-II School District
Cole	Cole R-V School District
Cooper	Cooper County Nursing Home District
Crawford	Crawford County R-I School District
Dade	City of Greenfield City of Lockwood Dadeville R-II School District Greenfield R-IV School District
Dallas	City of Buffalo
DeKalb	Osborn R-0 School District
Dunklin	City of Cardwell Senath-Hornersville C-8 School District
Franklin	City of New Haven City of Union City of Washington St. Clair Fire Protection District Sullivan Fire Protection District East Central College Meramec Valley R-III School District New Haven School District Washington School District
Gasconade	City of Hermann
Greene	City of Fair Grove City of Strafford City of Walnut Grove City of Willard Ash Grove R-IX School District Springfield R-XII School District
Harrison	Harrison County
Henry	Clinton School District
Hickory	Wheatland R-II School District

Howard

City of Glasgow
New Franklin R-I School District
Howard County R-II School District

Jackson

City of Grain Valley
City of Lee's Summit
Blue Springs R-IV School District
Lone Jack C-6 School District

Jasper

City of Carl Junction
City of Cartersville
City of Webb City
Carthage R-IX School District
Webb City R-VII School District

Jefferson

City of De Soto
City of Pevely
Northwest R-I School District
Grandview R-II School District
Hillsboro R-III School District
Festus R-VI School District
Fox C-6 School District

Johnson

Kingsville R-I School District
Chilhowee R-IV School District
Leeton R-X School District
Warrensburg R-VI School District

Lafayette

Odessa Special Road District
Sni Valley Fire Protection District

Lawrence

Verona R-VII School District
Canton R-V School District

Linn

City of Bucklin
Bucklin R-II School District
Marceline R-V School District

Macon

La Plata R-II School District

Madison

City of Fredericktown
Marquand-Zion R-VI School District

Marion

Hannibal Levee District
City of Hannibal
Palmyra R-I School District
Hannibal 60 School District

McDonald	City of Anderson
Miller	Lake Ozark Fire Protection District Welsh Special Road District Subdistrict Miller County R-III School District
Mississippi	East Prairie R-II School District
Moniteau	City of Tipton High Point R-III School District
Monroe	City of Monroe City
Montgomery	City of Jonesburg
Morgan	City of Versailles
Nodaway	Jefferson C-123 School District North Nodaway County R-VI School District
Ozark	Lutie R-VI School District
Pemiscot	Cooter R-IV School District
Pettis	City of Green Ridge City of Smithton Green Ridge R-VIII School District
Phelps	Rolla 31 School District
Pike	City of Bowling Green
Platte	City of Platte City City of Platte Woods North Platte County R-I School District
Polk	Citizens Memorial Hospital District Bolivar R-I School District Humansville R-IV School District
Pulaski	Laquey R-V School District Crocker R-II School District
Ralls	Ralls County R-II School District
Randolph	Northeast Randolph Co. R-IV School District Higbee R-VIII School District

Randolph (cont'd)

Moberly School District

Ray

City of Lawson

St. Charles

City of Lake St. Louis

City of O'Fallon

City of St. Peters

City of Foristell

Fort Zumwalt R-II School District

Francis Howell R-III School District

Wentzville R-IV School District

St. Charles R-VI School District

St. Francois

City of Desloge

City of Leadwood

Mineral Area College

North St. Francois Co. R-I School District

Central R-III School District

West St. Francois Co. R-IV School District

St. Louis

City of Peerless Park

City of Velda City

Chesterfield Fire Protection District

Eureka Fire Protection District

Normandy Fire Protection District

Mid-County Fire Protection District

Lindbergh R-VIII School District

Clayton School District

Maplewood-Richmond Heights School Dist.

Webster Groves School District

Saline

Van Meter-Teteseau Levee District

Marshall School District

Schuyler

Schuyler County R-I School District

Scott

Scott County R-II School District

Sikeston R-VI School District

Shelby

Shelby County C-1 School District

Stone

Hurley R-I School District

Crane R-III School District

Reeds Spring R-IV School District

Taney

City of Rockaway Beach

Village of Merriam Woods

Taney (cont'd)

Forsyth R-III School District
Hollister R-V School District
Kirbyville R-VI School District
Taney County

Texas

City of Cabool
Houston R-I School District
Summersville R-II School District

Vernon

Walker R-IV School District
Bronaugh R-VII School District
Sheldon R-VIII School District

Warren

City of Wright City
Warren County R-III School District

Washington

Potosi R-III School District
Washington County

Wayne

Wayne County

Webster

City of Seymour
Fordland R-III School District
Seymour R-II School District

Wright

Hartville R-II School District